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October 22, 1999

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FACSIMILE TRANSMITTAL (1-312-886-7160)

Re: De minimis Settlement - MVM Incorporated

Dear Craig:

The purpose of this letter is to follow-up to our discussion today relative to requirements for a de minimis settlement for my client, MVM Incorporated. You have requested the following documents, which I am enclosing herewith:

1. The narrative from the allocator in the Preliminary Non-Binding Allocation Report and Recommendations.
2. The narrative from the allocator's Final Allocation Report and Recommendations.
3. The Appendix 5 "revised" from the allocator's Final Binding Allocation Report and Recommendations.

Please note that I have "redacted" reference to any other parties in the above documents, except for MVM Incorporated.

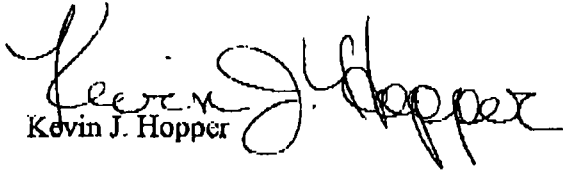
The settlement is based upon an offer made by the Skinner Landfill Work Group in the total amount of \$14,700. You will note on the commentary from the allocator in the Preliminary Non-Binding Allocation Report and Recommendations that BP Amoco Corporation is deemed to be an upstream contributor in the amount of 21.69 percent. Therefore, it is requested that BP Amoco Corporation, as the corporate parent and successor of Omega Oil, be included in this de minimis settlement upon their payment of \$3,188, reducing the amount due from MVM Incorporated to \$11,512.

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Please feel free to contact me should you have any questions or comments on the above or the enclosures.

Very truly yours,

KEVIN J. HOPPER CO., LPA


Kevin J. Hopper

KJH/th

Enclosures

CC: MVM Incorporated
Michael J. O'Callaghan, Esq.
James A. Nolan, Esq.

Skinner Landfill Superfund Site

Preliminary Allocation Report and Recommendations

**John M. Barkett
Allocator**

October 6, 1998

MVM INCORPORATED ("MVM")

MVM Incorporated is a general contracting company located in Cincinnati, Ohio. It was established in 1969. MVM provides services for the construction, design, service and installation of petroleum equipment, related to the remodeling of service stations and underground storage tanks, pumps, piping, and related equipment. It is licensed in Ohio, Kentucky and Indiana to install and remove underground storage tank systems.

Waste Brought to Skinner by MVM as a Transporter. MVM discussed the following events or waste types in relation to Skinner invoices. As to what it called "general waste," MVM explained:

Construction debris Consisting of broken concrete, wood, tree stumps, dirt, rock, concrete block, brick, steel and broken blacktop, pipe, aluminum, glass, quarry tile, carpeting, lumber, paper, tanks, and grass were disposed of at the Site.

Garbage MVM cleaned up a construction job for _____ Light fixtures, a desk and other new equipment had been shipped to the Site. The garbage consisted of a pick-up truck load of cardboard boxes, packing material and scrap lumber.

No Liquids MVM cleaned up construction debris consisting of cardboard boxes, packing material, pallets, scrap lumber, and broken concrete. This was a single/axle load of 4 yards. Although there was a mark on the Skinner ticket that corresponds to this transaction that indicates that liquids were dumped, the mark on the ticket was made from a staple, MVM explained. MVM has never hauled any liquids or sludge into Skinner, it says. MVM does not own any vehicles capable of hauling liquids, it adds.

Concrete and fill dirt from a lube room floor On January 22, 1998 Craig Totton and Bob Bragg were interviewed and recalled that at the _____ site at _____ one non-tank (a former tank) was hauled to the Skinner Landfill and the concrete and fill dirt were hauled to another location and used to fill up a low area in a lot.

Waste materials generated from a yard clean up (MVM's yard) consisted of cardboard boxes, packing materials, pallets and scrap lumber disposed of at the Site.

Stain and Varnish MVM subcontracted for the removal of stain and varnish from the stairs and mantle at _____ did the work. Any cans of stain-remover and/or varnish-remover were supplied by and disposed of by _____

Broken sewer line The material cleaned up _____ was broken concrete and one 4" diameter x 4' long downspout line from the building gutters.

Dug up old tank and hauled
to Skinner's dump

Craig Totten was questioned about this job, (since MVM had a ticket reflecting this job). He stated that MVM hauled one non-tank to Skinner. It had contained unleaded gasoline before it was defumed and cleaned.

Hauled tanks that had been used
to contain ammonia

MVM never removed or hauled any ammonia tanks. MVM replaced about 80' of 2" and 1 1/2" carbon steel pipe. The pipe was cut up into short lengths and then hauled to Skinner.

With respect to what MVM called demolition debris, MVM argued that any reference to such debris on a job work ticket on a Skinner document excludes asbestos-containing materials, insulation, painted wallboard, paint or paint thinner, and waste oil. As I understand the argument, it believed that such materials would be listed if they were included in a load. The time periods during which demolition debris was or may have been sent to the Site include September - December 1983, January 1984, April - December 1984, January - March 1985, June - December 1985, January 1986, and January 1987 - September 1987.

MVM estimated the number of loads by year as follows:

1983:	13 loads
1984:	47 loads
1985:	52 loads
1986:	4 loads
1987:	71 loads

MVM estimated the volumes associated with these loads as set forth in the table below.

Skinner Log. The Skinner log has an entry in 1984 and one in 1985 for MVM.

Waste Tanks. MVM identified the tanks or containers in the demolition debris. It explained that the tanks taken by MVM to the Site were: one water heater, one 550 gallon waste oil tank and another 500 gallon tank; two 1,000 gallon heat oil tanks; three 1,000 gallon petroleum tanks; four 1,000 waste oil tanks; five 2,000 gallon solvent tanks; one 2,000 gallon heat oil tank; seven 4,000 gallon petroleum tanks; one 6,000 gallon petroleum tank; two 8,000 gallon petroleum tanks; and five unknown tanks, equaling a total of 33 tanks.

MVM explained that prior to the removal of tanks from the ground, owners would pump out the liquids in the tanks down to two inches to six inches from the bottom of the tank. MVM pumped the remaining liquids into drums that were taken to MVM's shop for transfer to a 1,000 gallon underground storage tank. When this tank was full, it pumped it out.

If I understood MVM's response correctly, the tank at the customer's place of business would fill with water. MVM paid to pump out the water from the tank. would in turn recycle or dispose of the water.

I was told that MVM followed the recommended practice for the removal and disposal of underground petroleum storage tanks. By physically looking into the tanks, it is possible to see if there is any remaining liquids, MVM said. If there is any liquid, the tank can be tilted to

one end and the balance of the liquids can be pumped out. All tanks were pumped dry, checked for fumes with a gastector, and defumed using dry ice or air horn with a 125 CFM air compressor until the gastector registered <10% pf hydrocarbons. (An air horn is used to vacuum out any remaining vapors and discharge them into the atmosphere, thus drying out the inside of the tank.)

Under the Ohio State Fire Code, these tanks were no longer fit for storage of liquids. After MVM defumed them, cut large holes in them and cleaned them, the tanks were considered "non-tanks." MVM employees were trained, tested and certified by the states of Ohio, Kentucky, and Indiana to install and remove underground storage tanks.

MVM cleaned every non-tank that was hauled into the Skinner landfill, except for five 2,000 gallon tanks that were defumed and cleaned on-site by its subcontractor,

The chemicals that would have been placed in the tanks prior to being pumped out, defumed, cleaned, removed and hauled to the Skinner Site were gasoline, mineral spirits, diesel fuel, heating oil, acetone, used motor oil, and kerosene.

To emphasize its argument that no residues remained in the tanks, MVM says that if any residue had been left in the non-tanks when the Skinner employees started to cut them up, the non-tanks would have exploded.

With respect to the constituents of some of the materials taken to the Site, MVM explained that steel comes from iron ore which is a composition of iron oxide, sulfur silicon rock and clay and other minerals. It is processed and combined with carbon and other alloys to form steel. Steel has scrap value. MVM explained that scrap steel was selling for about \$30.00/ton or \$.015/pound in the 1980s. This information was obtained from American Compressed Steel Company, a scrap dealer in the Cincinnati area. The value of the amount of steel in the tanks taken to the Site was estimated by MVM to be sufficiently low that it was not cost efficient for MVM to spend the time cutting up the tanks itself. Also there was not enough room at the job sites to cut up the tanks, MVM said. MVM would have had to haul them into its shop, cut them and then haul them to the scrap yard. This would have caused double hauling and would not have been cost efficient. Skinner was recycling other metals and so for them it was worthwhile, MVM explained.

Empty Barrels, etc.: The former contents of barrels taken to the Site were water, heating oil, mineral spirits, used motor oil, toluene, unleaded gasoline, and acetone. MVM said that the process used for cleaning empty barrels was the same as that described above to clean empty tanks.

Miscellaneous waste: MVM's response stated that it did not clean any materials other than the non-tanks that were hauled to the Skinner Landfill. Any piping that may have been hauled into the Landfill would have been cut into short lengths in order for MVM's trucks to haul the piping, and would not have had any residue. Tanks that have not been defumed or cleaned cannot be hauled as it would be "like hauling a bomb on the highway," I was told. MVM added that it does not have the knowledge and/or equipment to clean broken asphalt, concrete, dirt, pallets, cardboard, etc.

MVM provided me with the following chart to define the waste hauled to the Site in the years 1983 - 1987.

Waste	Weight/Price	Customer	Volume (cys)*
One 1,000 gallon heat oil tank. Bulk.	1020 pounds. About \$180.00.		0 (tank only)
One water heater tank, tile lumber dirt. Bulk.	6 tons. About \$135.00.		13.5
Construction debris consisting of broken concrete and wood	8 tons. About \$180.		16
Construction debris consisting of broken concrete and broken blacktop	4 tons. About \$45.		5
Construction debris consisting of broken concrete and fill dirt	30 tons. About \$180.		27
Construction debris consisting of broken concrete and broken blacktop	10 tons. About \$90.		8
Carpeting and Lumber. Bulk - 2 yds.	1 ton. No charge.		2
Construction debris consisting of old pine. Bulk.	250 lbs. About \$45.00		.25
Construction debris consisting of broken concrete, dirt, wood, paper, rock and broken blacktop. Bulk.	186 tons. About \$1,395.00.		171
Five tanks (size unknown) and construction debris consisting of dirt, rock and broken concrete.	50 tons. About \$495.00.		20
One 550 gallon waste oil tank; grass and weeds. Bulk.	½ ton. About \$135.00.		1
Five 2,000 gallon solvent tanks. Bulk.	2 ½ tons. About \$225.00.		0 (tanks only)
Dirt. Bulk.	18 tons. About \$135.00.		15

Waste	Weight/Price	Customer	Volume (cys)*
Construction debris consisting of broken concrete, wood, dirt, paper, rock, aluminum, glass, quarry tile, concrete block, brick, steel and broken blacktop. Bulk.	79 tons. About \$765.00.	Omega Oil Co. (Amoco)	157
Construction debris consisting of broken concrete. Bulk.	6 tons. About \$45.00.		4
Four 1,000 gallon waste oil tanks, one 1,000 gallon petroleum tank; seven 4,000 gallon petroleum tanks; one 8,000 gallon petroleum tank, construction debris consisting of broken concrete and broken blacktop. Bulk.	30 tons. About \$315.00.		25
Construction debris consisting of broken concrete, rock, concrete block, brick, steel and broken blacktop. Bulk.	50 tons. About \$405.00.		40
Concrete. Bulk - 10 yds.	12 tons. About \$90.00.		10
Construction debris consisting of broken concrete, wood, and rock. Bulk - 4 yds.	6 tons. About \$45.00.		4
Construction debris consisting of broken concrete. Bulk.	21 tons. About \$135.00.		12
One 550 gallon waste oil tank; one 1,000 gallon heat oil tank; one 2,000 gallon heat oil tank; construction debris consisting of broken concrete, wood, tree stumps, rock, concrete block, brick, steel and broken blacktop. Bulk.	147 tons. No charge.	MVM, Inc.	178
TOTAL CONSTRUCTION DEBRIS			708.75 cys

Subcontractors. MVM used subcontractors _____ on occasion. It said it did not have any record showing the chemical descriptions of the materials that may have been hauled to Skinner by _____ or any other subcontractor. MVM only owned three dump trucks at the time and occasionally rented dump trucks from _____ MVM

said that the only way to know if these subcontractors hauled any waste to Skinner on behalf of MVM was to determine if the driver that signed the landfill ticket was on MVM's payroll or was an employee of _____ or any other subcontractor.

On February 18, 1985 _____ hauled two 4,000 gallon non-tanks to Skinner. These tanks had previously contained regular unleaded gasoline and premium unleaded gasoline. MVM paid _____ \$240.00. On November 30, 1985, _____ hauled three 4,000 gallon non-tanks and one 2,000 gallon non-tank to Skinner that had contained unleaded gasoline. On March 29, 1984, _____ could have hauled three 15-yard loads of broken concrete, weighing about 18 tons each, MVM also said.

On October 31, 1984, _____ could have hauled three 8-yard loads, weighing about 14 tons, of broken concrete and fill dirt. MVM paid this firm \$120.00. MVM could not determine if this material was hauled to Skinner.

_____ hauled broken concrete, asphalt and fill dirt for MVM. MVM paid this firm \$272.00. MVM could not determine if it was hauled to Skinner.

MVM's Trucks. At the times in question, MVM states that it owned three small dump trucks and one tandem truck. The single axle dump trucks were 21,000 pounds GVW (gross vehicle weight). A truck of this size can legally haul a maximum of 16,000 pounds which is equal to eight tons, I was told. The bed of the truck is about 8'6" long by 7'6" wide by 2'3" high, or approximately 4.95 cubic yards. The tandem truck is permitted to haul 10-12 yards or 12-14 tons. The bed of the tandem truck is 7'6" wide by 14" long by 3' high, or approximately 12 cubic yards.

MVM and/or any subcontractors used by MVM hauled six (6) tandem loads, two hundred eighty seven (287) single-axle loads and eight (8) pick-up truck loads into Skinner, MVM said.

MVM said that the maximum loose construction debris and non-compacted earth that could be hauled was 5 cys (or "7 tons heaping"). The only way to haul more weight is if it were a denser material, such as sand or gravel, MVM explains. Since there was no scale at Skinner, MVM has in good faith estimated the weight of the truck loads based on the above information.

MVM's Employees' Recollections of Skinner. MVM interviewed Earnest Fultz, Robert Bragg, Kenneth Casey, Craig Totton, Mike Clark, and Kevin Mayborg, all current employees of MVM. According to these gentlemen, non-tanks were hauled into Skinner at the bottom of the hill close to the entrance. The tanks were cut up by "Skinner" or his employees. Many times "Skinner" or his employees were waiting at the bottom of the hill with their cutting torches to immediately cut up the non-tanks to be sold to scrap dealers for recycling. Often they would be cutting up other scrap metal at the same time, such as I-beams, structural steel and even a jet engine.

Mike Clark stated that he did not recall hauling any non-tanks to Skinner. He only remembered hauling construction debris, concrete, wood, asphalt, tree limbs, and dirt. All of the men who were interviewed stated that all construction debris was taken to the top of the hill and dumped on the landfill. Earnest Fultz stated that he remembered dumping a load of

broken concrete at the bottom of the hill by the recycling area and Mrs. Skinner made him load it back up and dump it into the landfill.

James Anton and Robert Ott were also interviewed. James Anton could recall only that he hauled brush and 2 x 4 lumber to Skinner. Robert Ott stated that the only thing he remembered hauling to Skinner was construction debris consisting of broken concrete, plywood, tin, and broken lumber. He remembered hauling up on a hill and that there was a man in a trailer there. He also remembered that one time he had a hard time dumping because a piece of plywood was jammed in the tailgate of the truck. He did not recall hauling any non-tanks.

Interviews were also conducted of Lavelle (Red) Waters and Scott Woodard. Lavelle Waters was a foreman on a couple of jobs where MVM hauled material from the job site to the Skinner Landfill. Mr. Waters stated that he has never been to Skinner and does not recall having directed any of MVM's drivers to go there. Scott Woodard stated that he remembered hauling some non-tanks into Skinner. He dropped them off in the area near the trees at the bottom of the hill, after entering the property, he is reported to have said. Mr. Woodard said he did not see any of the Skinner employees cutting up tanks. He also remembered taking brush and topsoil to the top of the landfill.

Malkus (Mac) Teegarden was on some of the jobs where MVM hauled debris to Skinner. He stated that the only thing he remembered MVM hauling to the site was broken concrete. He said the only garbage MVM may have hauled would have been something like cardboard packing (that held light fixtures), boxes and scrap lumber.

MVM believes it should be excluded from the allocation since it did not haul any hazardous or contaminated material to the Site.

If MVM is allocated a share of waste disposal, MVM argued, the following named companies were the generators of the construction/demolition debris and should be included in the allocation:

Amoco Oil (Omega Oil);

Site Witnesses. There were two site witnesses with material testimony. Rodney Miller accurately described MVM's business and the type of waste. He accurately recalled the use of a small, single axle truck with a capacity of 4-5 cys and recalled that _____ did work for MVM. He also recalled that in the earlier years, MVM used a different name (MVM explained that it was called by different names by its employees). Where Mr. Miller and MVM vary is the number of visits to the Site. Mr. Miller put MVM at the Site on a regular basis which he characterized as two times per week, agreeing that his testimony meant that MVM made hundreds of visits to the Site from the late 1970s through the 1980s. R. Miller Depo., p. 163 - 165. He testified:

A. They're in the business to install service stations, and hauled quite a bit of stuff out there.

Q. Quite a bit of stuff to Skinner?

A. Yes.

Q. And how do you know that?

A. I actually saw the trucks.

R. Miller Depo., p. 164. He added:

Q. And over what time period do you think MVM used the landfill?

A. The entire period that I was out at Skinners. The earlier years they didn't have MVP or MVT.

Q. MVM?

A. Yeah, or whatever they called it. They referred to it in another name, but I can't recall that name.

Q. And how often, from your observations, did MVM get to the site?

A. On a regular basis. I'd say a couple of times a week. That would fluctuate, but that'd be a pretty good general estimate.

Q. So over the years, you're in the hundreds of visits, it sounds like?

A. I would think so, yes.

R. Miller Depo., p. 165-66.

Ray Skinner accurately recalled MVM's business, some of its customers, the type of waste brought to the Site and the type of vehicle used by MVM. As to tanks, he testified that they were cut up and scrapped by the Skinners. He said his brother was involved in this work which would suggest that MVM used the Site prior to October 1982 when John Skinner died. And, in fact, he testified that MVM used the Site before John Skinner's death but he could not say how much before and that MVM used the Site "a little bit after" John Skinner's death as well. He estimated MVM's usage of the Site as "sometime" 2-3 times per month, which is accurate for the months that MVM had records. Ray Skinner did not recall any liquids or drums of wastes coming in from MVM. He did say that the dirt brought in smelled of gasoline or oil. R. Skinner Depo., p. 450-454.

MVM's and Plaintiffs' Response to Testimony. MVM's position is that its documents are accurate. In a rebuttal position paper, MVM shared with me tickets from other landfills for the time period 1978 through 1987, explaining that prior to 1978 and after 1987, MVM used the Rumpke Landfill.

Part of the difficulty in reconciling the evidence here stems from a 1983 Skinner invoice dated October 1, 1983. Elsa Skinner sent MVM an invoice for 102 loads (5 cy/load) of "fill dirt" charging MVM \$5 per load, or \$510. MVM eliminates this entry from its analysis. However, adding these loads to the loads included by MVM starts to take one into the "hundreds" of visits.

Other difficulties stem from differing numbers provided by MVM. In response to follow up question 11, MVM said that it or its subcontractors hauled six tandem loads, 287 single axle

loads and 8 pick up truck loads to Skinner, for a total of 306 loads. The waste-in amount associated with these loads, based on the capacity of the vehicles, was slightly in excess of 1,500 cys. In response to follow up question 5, MVM listed amounts hauled on MVM trucks which produced a smaller number of loads. In its position paper, MVM said that there were 187 loads of construction debris waste only representing 708.75 cys. Adding the 510 cys of fill dirt would take this total to 1,218.75 cys which is less than the amount estimated in the response to follow up question 11.

Plaintiffs wish to extrapolate MVM's use of the Site up to over 5,000 cys based on averaging the number of cubic yards hauled to the Site in months when there are records.

Hazardous Substances. As noted elsewhere, I am comfortable that the waste hauled to the Site by MVM contained hazardous substances.

Waste-in Amount. Based on the testimony of Ray Skinner that tanks were not disposed of at the Landfill, I am not assigning a waste-in amount to MVM for tanks.

I have decided to use MVM's figures above to compute the waste-in amounts for the years 1983 - 1987, except that I am adding in the fill total of 510 cys. MVM gave me no information about this fill dirt, but I am forced to assume at this juncture that it came from one or more tank jobs. If MVM provided me with more information about this material, especially any chemical analysis, I may have a different view of it under CERCLA for purposes of final report.

I do not know how good MVM's record keeping is for the periods of time in question. If MVM can demonstrate to a district court judge that its records were complete, I assume that such a showing would be more persuasive than the recollections of Messrs. Miller and Skinner about usage of the Site prior to 1983. I expect that, at best, there will be disputed issues of material fact on the subject. MVM interviewed a number of its former employees, but also fairly indicated a large number of persons that it could not locate. The dollars associated with the resolution of the Miller/Ray Skinner recollections on Site usage will be great. Hence, to deal with their testimony yet recognize MVM's response, I have decided to add 30 more loads, at 5 cy per load, or 150 cys to MVM's total. I assumed 3 loads per job and, effectively, 10 jobs to fill in the time gaps presented by the testimony and the documents and in recognition of the cost of proving or disproving each side's position.

Skinner Landfill Superfund Site

Final Allocation Report and Recommendations

**John M. Barkett
Allocator**

April 12, 1999

MVM INCORPORATED

With respect to MVM's waste-in amount, the Preliminary Report concluded:

I have decided to use MVM's figures above (708.75 cys) to compute the waste-in amounts for the years 1983 - 1987, except that I am adding in the fill total of 510 cys. MVM gave me no information about this fill dirt, but I am forced to assume at this juncture that it came from one or more tank jobs. If MVM provided me with more information about this material, especially any chemical analysis, I may have a different view of it under CERCLA for purposes of the final report.

MVM Incorporated ("MVM") submitted comments dated February 5, 1999. MVM provided me with information about the fill dirt. It also explained that it had made an error in calculating its volume in its initial position paper. It has now submitted an affidavit from the President of MVM, William L. Stohlman, who had originally calculated the volume on a "per job" basis for 19 specific jobs. The total volume originally calculated was 708.75 cys. This figure was used in the Preliminary Report (plus some other waste that took the total to 724 cys). The company now says that 708.75 cys is incorrect and should be 443.08 cys.

Fill Dirt Issue. Mr. Stohlman located the Skinner invoice for the 510 cys of fill dirt. It was dated Oct. 1, 1983. The 510 cys of fill dirt was not material that was disposed of at the Skinner Site, but fill that was taken from the Site for use as clean fill elsewhere. The invoice described the services as: "fill dirt hauled from our pit via your trucks. . . ." It does appear, therefore, that this waste amount should be removed from MVM's total.

Other Waste Volume. In his affidavit, Mr. Stohlman indicated that he did not properly convert tons to cys; the conversion should have been 1.5 tons/cy (according to "Simplified Engineering for Architects and Builders," 3rd edition, p. 120). He does not say what conversion

factor he had used previously. Mr. Stohlman explained that he recalculated the volume that MVM took to the Site using this revised conversion factor. When he did so, the result was 443.08 cys.

Plaintiffs' Reply Brief. Plaintiffs argued that MVM has presented "differing numbers" in its response to the ADR Questionnaire and to the follow-up questions regarding its volume. Now, MVM has given yet another calculation, they say. Plaintiffs believe that there is no basis to reduce MVM's volume any further. Plaintiffs say that MVM has written some numbers on the chart it had previously provided. There is no explanation of how these new numbers were derived. MVM's narrative comments indicate that it is merely a different conversion ratio from tons to cys. However, plaintiffs say that the numbers do not correlate to any new conversion ratio.

Plaintiffs rely upon the testimony of Rodney Miller who described MVM's business, type of waste, and type of truck. He estimated that MVM disposed of hundreds of loads at the Site, beginning in the 1970s. Plaintiffs point out that Ray Skinner testified that MVM brought waste to the Site prior to 1983. MVM has not introduced any evidence to the contrary, according to plaintiffs. They say that the allocation in the Preliminary Report is very conservative since it only added 150 cys for the pre-1983 time frame.

I have studied the issue raised by the new affidavit and have decided not to make a change in the waste volume. Conversion factors for mixed debris are in the eye of the beholder. The Office of Recycling, Department of Environmental Protection for the State of New Jersey, (see *Resource Recycling*, November 1991), for example, has published a density of 1,380 pounds per cy for asphalt, milled, ripped or crushed which is much lower than the 3,888 pounds computed in the revised affidavit. I felt that the original numbers were within the reasonable ranges of volume for the waste types described and am not inclined to change them.

Hence, after subtracting the fill dirt volume, MVM's volume is 724 cys. MVM repeats arguments made by . I refer MVM to the discussion with respect to those arguments.

Waste-in List in Liquid Waste Volume Order for the Final Allocation Report and Recommendations, Skinner
Landfill Superfund Site, April 12, 1999

	Solid	Liquid	Solid Waste		Liquid Waste	
	Waste In	Waste In	In Total	Percentage	In Total	Percentage
Name Of Party	Cys	Gallons	Cys		Gallons	

MM INC	724	0	372906	0.1941%	262252	0.0000%
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Final Allocation Recommendations in Alphabetical Order, Skinner Landfill Superfund Site, April 12, 1999

	Solid	Liquid	Solid Waste		Liquid Waste						
	Waste In	Waste In	In Total	Percentage	In Total	Percentage	Solid	Liquid	Owner/	Rest of	Total
Name Of Party	Cys	Gallons	Cys		Gallons		Waste	Waste	Operator	Chem-	
			372808		282282				& Part of	Dyne	
									Chem-Dyne		
MVM INC	724	0	372808	0.1841%	282282	0.0000%	0.02%	0.00%			0.01841%